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December 7, 2009

Honorable Arlene Rosario Lindsay
United States Magistrate Judge
Long Island Federal Courthouse
944 Federal Plaza
Central Islip, NY 11722

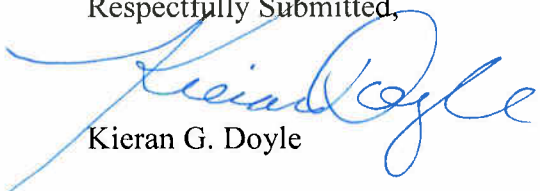
Re: Comfort Maven Corp. v. Y.E.E. Shoe Corp., et al, CV 09-1623 (LDW)(ARL)

Dear Judge Lindsay:

This firm represents Comfort Maven Corp. in the above referenced litigation and we write further to our letters of November 25, 2009 and December 4, 2009 and the Court's order of today. In our November 25th letter we had requested (a) that the Court adjourn the initial conference, and (b) that the Court direct that Mr. Avi Rahamim and Mr. Jack Samra, the principals for the parties, appear at the conference on the adjourned date for purposes of settlement. In our December 4, 2009 letter, as per the Court's December 3rd order, we confirmed that defendants consent to the adjournment, and do wish to hold settlement discussions before Your Honor.

The Court's order of today instructs the parties to submit ex parte settlement letters by January 4, 2010 and schedules a settlement conference for January 5, 2010. To avoid any uncertainty or surprise, we ask for confirmation that the principals for the parties are required to attend the January 5th conference. As stated in our November 25 letter, we believe that such attendance would provide a valuable opportunity for a full and frank conversation regarding the feasibility of an amicable resolution of this dispute.

Respectfully Submitted,


Kieran G. Doyle

cc: Steven Crosby, Esq.